

## NEBRASKA ADMINISTRATIVE CODE

TITLE 220 - DEPARTMENT OF LABOR

CHAPTER 9 - REFUNDS OF OVERPAID COMBINED TAX

001. This chapter is adopted pursuant to *Neb. Rev. Stat.* §§48-607 and 48-660.
002. An employer may claim a refund or credit adjustment. The claim shall be made in the manner prescribed by the Commissioner. The employer shall state the reason for its claim. The form shall be signed by the owner, a partner, or an authorized officer or employee of a corporation.
003. Applications for adjustments or refunds shall be made within four years after the date of such over-collection. The Unemployment Insurance Tax Administrator may determine the frequency of the refunds necessary for efficient administration within such period.
004. If a claim is allowed, the employer will be notified of the Department's decision including the method of repayment. Interest shall not accrue on overpaid combined taxes.
005. A denial of a claim under section 002 shall become final unless the employer files a request for a hearing. The request must be filed within thirty days of the date of the denial.
006. Hearings for review of a denial of a refund or credit adjustment shall be conducted in the manner set out in 223 NAC 1.